Amendment to the Claims

Please replace the current claim listing with the following rewritten version:

1. – 11. (Cancelled)

12. (Currently Amended) A method of processing audio signals, wherein said audio signals ~~comprising M~~comprise a first sub-signals and a second sub-signal, each of ~~the~~ said ~~M~~ sub-signals comprising N components, each of said N components representing a direction;

wherein said ~~M~~ sub-signals are added to form a sum-signal comprising N sum-components, each of said sum-components ~~representing a direction, each of said sum-components~~ being ~~a~~ the sum component of ~~said~~ components of said first and second ~~M~~ sub-signals ~~corresponding to said N components~~representing corresponding directions.

13. – 14. (Cancelled)

15. (Currently Amended) The method ~~of representing an audio signal~~ according to claim ~~1~~12, wherein said audio signals ~~is a~~are room processed signals.

16. – 27. (Cancelled)

28. (Currently Amended) The audio signal format according to claim ~~1~~12, wherein the number of said N components is at least twenty (20).

29. – 30. (Cancelled)

31. (New) The method according to claim 12, wherein each of said N components representing a direction are uncorrelated.

32. (New) The method according to claim 12, wherein the number of said N components is at least three (3).

33. (New) The method according to claim 12, wherein the number of said N components is at least ten (10).

34. (New) The method according to claim 12, wherein said directions are three-dimensional directions.

35. (New) The method according to claim 12, wherein said directions are angled in relation to a common reference plane and all of said directions to one side of the common reference plane have been placed with a substantially same angle in relation to the common reference plane.

36. (New) The method according to claim 12, wherein said directions are placed on both sides of a common reference plane, where said directions are angled in relation to the common reference plane and all of said directions to one side of the common reference plane have been placed with a substantially same angle in relation to the common reference plane.

37. (New) The method according to claim 35, wherein an angle of the directions on the one side of the common reference plane and an angle of the directions on the other side of said common reference plane are substantially equal.

38. (New) The method according to claim 12, wherein said directions are distributed among all directions.

39. (New) The method according to claim 12, wherein said directions are distributed with a larger proportion of directions in areas with a relatively high density of

sound signals than in areas with a relatively low proportion of sound signals.

40. (New) The method according to claim 12, wherein said directions are distributed with a larger proportion of directions in areas in which human perception of sound signals is relatively sharp.

41. (New) The method of claim 12, wherein said first and second audio signal is decomposed to a signal comprising N directional components and according to an audio signal format comprising N components, each of said N components representing a direction, said N components being uncorrelated and said N components being defined according to a uniform or experience-based distribution.